

- Grasp the risk management concepts and mechanisms within an organization by designing a risk map and defining a risk strategy,
- Understand Enterprise risk management ESG framework,
- Understand, analyze and capable to design an Internal Control approach,
- Understand the Internal Audit role and missions within an organization and the maximum assurance's added value Brought to the different key stakeholders at different level of this organization,
- Understand a Governance, Risk and Compliance approach, and
- Understand a fraud risk management approach.

5. Teaching and content

Course: Principles in International and Sustainable Finance

- Introduction to international finance
- International financial markets: Banks, fintechs, bigtechs
- International flow of funds
- International risk management
- Sustainable regulation and implications
- Sustainability and innovation
- Sustainable investment strategies
- Why sustainable finance must be international?

Course: Corporate Governance and Risk Management

Corporate Governance introduction

- a) History of the Corporate Governance
- b) Corporate Governance in soft law (OECD and CH)
- c) Development of a corporate governance framework
- d) Boards, Committees, management and assurance processes
- e) Analyze and optimization of interfaces between strategy, management and control functions, as internal audit, external audit

Risk Assessment (Swiss Code of Obligation Art. 961c)

Enterprise Risk Management framework (ISO 31000:2018, COSO ERM 2017)

- a) Risk management in law (CH)
- b) Risk management and control
- c) Risk evaluation and re-evaluation
- d) Tools and implementation
- e) People education and skills

Enterprise Risk Management ESG framework (COSO-wbcsd ERM ESG related risks 2018)

- a) Risk management and control

Internal Control approach (Swiss Code of Obligation Art. 728)

Internal Control integrated framework (COSO ICS 2013)

- a) Internal Control in law (CH)
- b) Methodology and project:
- c) Internal control system enhancements, Controls transformation:
- d) Communication and training
- e) People education and skills

Internal audit fundamentals

- f) Designing and setting up an internal audit function
- g) Defining a risk-based internal audit strategy

- h) Engineering internal audit processes
- i) People education and skills

Governance, Risk and Compliance introduction (OCEG GRC Capability model)

Fraud risk management principles (COSO model)

6. Assessment and validation methods

Each course syllabus available on the moodle platform Cyberlearn describes the assessment and validation methods.

7. Reassessment requirements

- Reassessment possible
- No reassessment
- Other (please specify): ...

7a Reassessment requirements (if module is repeated)

- Reassessment possible
- No reassessment
- Other (please specify): ...

other reassessment modalities

Reassessment if the module grade is between 3.5 (included) and 3.9 (included).

After reassessment, the maximum grade is 4.0